
Program Memorandum Intermediaries

Department of Health and
Human Services (DHHS)
Centers for Medicare &
Medicaid Services (CMS)

Transmittal A-01-88

Date: JULY 30, 2001

CHANGE REQUEST 1770

SUBJECT: Extension of Due Date for Filing Provider Cost Reports

In accordance with 42 CFR 413.24(f), providers are required to file their cost reports on an annual basis on or before the last day of the fifth month following the close of the period covered by the cost report. Due to the continuing programming problems with the Provider Statistical and Reimbursement System (PS&R) and delays in the approval of electronic vendors the following provider types and fiscal year ends are granted further extensions to the Medicare cost report as indicated:

Hospital, Form HCFA-2552-96

All hospitals (except critical access hospitals) with fiscal years ending August 31, 2000, through May 31, 2001, are extended and will be due November 30, 2001.

Critical access hospitals with fiscal years ending December 31, 2000, through May 31, 2001, are extended and will be due November 30, 2001. Critical access hospitals with either a provider based home health or community mental health center will follow the due dates for all other hospitals described above.

Skilled Nursing Facility (SNF), Form HCFA-2540-96

SNFs with a provider based home health agency and/or community mental health center with fiscal years ending October 31, 2000, through May 31, 2001, are extended and will be due November 30, 2001.

SNFs with only a provider based hospice will continue to file the free standing Form HCFA-1984-99 through filing date October 31, 2001.

SNFs with less than 1500 Medicare days with fiscal years ending September 30, 2000, through January 31, 2001, are extended and will be due July 31, 2001.

Free-standing SNFs with fiscal years ending February 28, 2001, through April 30, 2001, are extended and due October 31, 2001.

Home Health Agency (HHA), Form HCFA-1728-94

All HHAs with fiscal years ending October 31, 2000, through May 31, 2001, are extended and will be due November 30, 2001.

Community Mental Health Centers (CMHC), Form HCFA 2088-92

All CMHCs with fiscal years ending August 31, 2000, through May 31, 2001, are extended and will be due November 30, 2001.

Should the PS&R not be available by the latest due date of November 30, 2001, providers and intermediaries will review the reporting requirements established in the Provider Reimbursement Manual (PRM), Part II, Chapter I. Those requirements establish that cost reports are to be filed 30 days from the date of receipt of an accurate PS&R. Chapter 1, addresses due dates of cost reports when the PS&R is not mailed timely to the provider.

Cost reports are due 5 months from the end of the fiscal year or 30 days from the date of receipt by the provider of the PS&R. This modification will continue for as long as necessary until such time as an accurate PS&R can be issued to the provider. If an accurate PS&R is not received by the provider 30 days prior to the above referenced extension dates, cost report due dates will be established under the PRM-II, Chapter 1.

This modification does not preclude a provider from filing its cost report timely, and basing the filing of the cost report on the provider's own records and claims data. Intermediaries should exercise caution when issuing tentative settlements in the absence of an accurate PS&R.

For purposes of determining interest on overpayments to a provider, a cost report filed no later than the extended due date, as determined under this Program Memorandum (PM), will be considered a timely filed cost report within the meaning of 42 CFR 413.24(f)(2). With respect to a cost report not filed on or before the extended due date, interest and penalties will begin, within the meaning of 42 CFR 405.378, on the day following the date the cost report was due and will continue until the cost report is filed. If the cost report is filed prior to the extended due date and reports an overpayment and no payment is made by the provider, interest and withholding can not commence until the first day after the applicable extension date.

You must forward this PM to all your providers.

The *effective date* for this PM is for cost reporting periods as specified within the PM.

The *implementation date* for this PM is for cost reporting periods as specified within the PM.

These instructions should be implemented within your current operating budget.

This PM may be discarded after December 31, 2001.

If you have any questions contact Tom Talbott on (410) 786-4592.